

Amendments to the Specification

On page 1, line 1 and page 28, line 1 of the Specification, please replace the as-filed Title with the following Title:

A SOUND SYSTEM AND A HEAD REST FOR A SPA AND A SPA
HAVING A SOUND SYSTEM

On page 1 of the Specification, please replace paragraph [0001] with the following amended paragraph [0001]:

[0001] This application is a divisional application of co-pending application 10/268,371 filed on October 10, 2002, which is a continuation-in-part application of ~~co-pending~~ U.S. application 09/834,260 filed on April 12, 2001, now U.S. Patent 6,467,103, the disclosures of which are ~~is~~ hereby incorporated by reference herein in their ~~its~~ entirety.

On page 28 of the Specification, please replace the as-filed Abstract with the following Abstract:

A sound system and a head rest for a spa and a spa having a sound system are disclosed. The sound system includes a head rest mountable to a spa and at least one electronic speaker. The head rest includes sound emitting perforations and is mounted to the spa whereby the uppermost rim of the spa remains at a substantially uniform elevation. The electronic speaker is mounted to transmit audible sound through the perforations in the head rest. The head rest may also include a light-transferring insert that is illuminated to provide an enhanced bathing experience. The head rest may also include a fluid flow device, for example, a nozzle for water. The sound system and head rest can be used to introduce audio to a tub, spa, pool, bath, or shower while imposing little or no impact upon the fabrication, storage, or shipping of the tub, spa, pool, bath, or shower.